GUIDELINE

Audit of Plant Export Authorised Officers

Direction to staff
You must comply with this instructional material under the Practice Statement Framework.

Direction to authorised officers
Authorised officers must exercise powers and perform functions in accordance with any lawful directions or instructions issued by the department.

Summary of main points
This document outlines the policy and process for the audit of plant export authorised officers. It includes:
- audit program
- audit types
- audit process
- audit performance standards
- audit outcomes
- variation, suspension and revocation of appointments.

In this document
This document contains the following topics.

Purpose of this document.......................................................................................................................... 3
Definitions...................................................................................................................................................... 3
Legislative framework.................................................................................................................................. 5
Audit principles .............................................................................................................................................. 5
Background .................................................................................................................................................. 6
Audit Program................................................................................................................................................ 7
Audits ............................................................................................................................................................ 7
Audit type...................................................................................................................................................... 7
  Compliance Audit .................................................................................................................................... 7
  Demonstration Audit ................................................................................................................................. 7
Audit Prerequisite (Activity)....................................................................................................................... 7
The Audit Process......................................................................................................................................... 7
  Initial contact ........................................................................................................................................ 7
  Document check ................................................................................................................................... 8
Purpose of this document

This document outlines the policy for auditing State or Territory government officer and third-party plant exports authorised officers (AOs).

Definitions

Below is a table of terms and definitions used within this document.

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Active</td>
<td>An Authorised Officer is considered ‘active’ when they have completed at least one export activity since their most recent audit or competency assessment.</td>
</tr>
<tr>
<td>Announced audit</td>
<td>An audit where the auditee is given advance notice of the audit date and time.</td>
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<tr>
<td>Auditor</td>
<td>An authorised officer whose functions and powers include conducting an audit under Part 1 of Chapter 9 of the Export Control Act 2020.</td>
</tr>
<tr>
<td>Audit schedule</td>
<td>The frequency with which an Authorised Officer is audited by a departmental auditor.</td>
</tr>
<tr>
<td>Audit and Assurance Group (AAG)</td>
<td>Part of the compliance division of the department responsible for conducting audit activities.</td>
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</table>
| Authorised Officer (AO)     | A person authorised under section 291 of the Export Control Act 2020 to be an authorised officer. The authorised officer may exercise powers and functions conferred on them through an instrument of appointment.  
                               | **Note:** An authorised officer may be a Commonwealth, State or Territory government officer, or third-party individual. Examples of third-party individuals include, but are not limited to:  
                               |   • employees of registered establishments  
                               |   • employees of an exporter  
<pre><code>                           |   • self-employed individuals/sole traders. |
</code></pre>
<p>| Authorised Officer Program (AOP) | The program responsible for the administration and oversight of plant export authorised officers such as training and appointment, maintaining contact details and managing inactive authorised officers. |
| Compliance audit           | An audit of an authorised officer which relies primarily on documentation completed by the authorised officer as the basis for determining compliance with legislative and departmental requirements. The authorised officer is interviewed by the departmental auditor in respect to this documentation, during which time the authorised officer’s export activities are discussed. |
| Delegate or sub delegate   | A person who has been delegated or sub-delegated a power or function of the Secretary (typical a power or function of a delegate) |</p>
<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Demonstration audit</td>
<td>An audit of an authorised officer which relies primarily on an observation of activities, in addition to documentation completed by the authorised officer, as the basis for determining the authorised officer’s compliance with legislative and departmental requirements. The authorised officer is interviewed by the departmental auditor in respect to the observation and this documentation, during which time the authorised officer’s export activities are discussed.</td>
</tr>
<tr>
<td>Inactive</td>
<td>An authorised officer is considered ‘inactive’ when they have not completed at least one export activity since their most recent audit or competency assessment.</td>
</tr>
<tr>
<td>Instrument of appointment</td>
<td>This document authorises a person to be an authorised officer under the Export Control Act 2020 and provides them with the necessary powers under the Export Control Act 2020 and Export Control (Plants and Plant Products) Rules 2021 to undertake the tasks required of them as an authorised officer. The instrument of appointment may also subdelegate powers of the Secretary under the Export Control Act 2020 and Export Control (Plants and Plant Products) Rules 2021 to the authorised officer.</td>
</tr>
<tr>
<td>Performance standards</td>
<td>A benchmark derived from legislation and departmental requirements against which actual performance is measured.</td>
</tr>
<tr>
<td>Periodic audit</td>
<td>A scheduled audit (announced or unannounced) of an authorised officer against the relevant requirements, conducted at a frequency based on performance.</td>
</tr>
<tr>
<td>Plant Export Assessor</td>
<td>A regionally based department officer with a Certificate IV in Training and Assessment, diploma or higher level qualification in adult education, responsible for training and assessing authorised officers and authorised officer candidates.</td>
</tr>
<tr>
<td>Program Integration and Assurance (PIAC) (Audit and Assurance Group)</td>
<td>This refers to the team responsible for managing the auditor and audit framework, including the provision of technical advice, auditor competency and mentoring. This team is also responsible for escalating audit outcomes where sanctions are applied.</td>
</tr>
<tr>
<td>Protocol job function</td>
<td>Authorised Officer job functions required to conduct export activities for commodities to protocol markets.</td>
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<tr>
<td>Term</td>
<td>Definition</td>
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<tr>
<td>Protocol</td>
<td>A government-to-government document that specifies import requirements and is bilaterally agreed to by Australia and the importing country authority.</td>
</tr>
<tr>
<td>Scope</td>
<td>Sets out the registered operations and functions, or parts thereof that will be assessed during the audit.</td>
</tr>
<tr>
<td>Unannounced audit</td>
<td>An audit that is carried out without providing advance notice to the auditee.</td>
</tr>
</tbody>
</table>

**Legislative framework**

The following list outlines the legislation that applies to the audit of plant export authorised officers.

- Export Control Act 2020
- Export Control (Plants and Plant Products) Rules 2021
- Export Control (Fees) Rules 2021
- Public Service Act 1999
- Privacy Act 1988
- Work Health and Safety Act 2011

**Roles and responsibilities**

The following table outlines the roles and responsibilities undertaken in this guideline.

<table>
<thead>
<tr>
<th>Role</th>
<th>Responsibility</th>
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</thead>
<tbody>
<tr>
<td>Auditor (Audit and Assurance Group)</td>
<td>•</td>
</tr>
<tr>
<td>Delegate</td>
<td>•</td>
</tr>
<tr>
<td>Program Integration and Assurance and Capability team (PIAC)</td>
<td>•</td>
</tr>
<tr>
<td>Plant Export Assessor (PEA)</td>
<td>•</td>
</tr>
</tbody>
</table>

**Work health and safety**

Auditors must:

- comply with the department’s WHS policy and procedures
- read and be familiar with the Reference: [Work health and safety in the plant export environment](#)
- not enter work sites unless it is safe and they are wearing the required personal protective equipment (PPE) and have considered any WHS hazards
- comply with applicable Commonwealth, state and territory work health and safety (WHS) legislation
- comply with site-specific requirements, unless they assess the requirements as placing them at risk, in which case they must take reasonable action to ensure their safety
- continually assess the possible risks while performing their duties.
Personal protective equipment

Auditors must have the following PPE for when a site or work instruction requires it:

- hi-visibility vest
- enclosed shoes
- steel cap boots
- hearing protection
- hard hat
- long sleeve clothing
- thermal clothing (for cold rooms)
- safety glasses
- face mask
- first aid kit
- portable gas detector
- water
- sunscreen
- emergency communication equipment (such as a phone carrier with coverage or satellite phone).

WHS reporting requirements

All WHS incidents, near misses, and any hazards must be reported to the department and entered into Aurion.

Audit principles

The overarching audit framework and principles of the Plant Export Operations Branch are outlined in Guideline: Audit of plant export operations.

Background

In order to manage phytosanitary risks, and as party to international obligations which aim to protect plant health, the Department of Agriculture, Water and the Environment regulates the export of plants and plant products. The regulatory requirements for State or Territory and third-party AOs involved in the export of plants and plant products are contained within the Export Control Act 2020 (Act), the Export Control (Plants and Plant Products) Rules 2021 (Plant Rules), the AO Instrument of Appointment, the Plant Export Operations Manual (the Manual), and instructional material.

For the purpose of business assurance, AOs involved in the inspection of plants and plant products for export are subject to audits conducted by the department’s Audit and Assurance Group (AAG). The department’s power to undertake AO audits proceeds from under Part 1 of Chapter 9 of the Act.

The objective of an AO audit is to assess an AO’s compliance with legislative and regulatory requirements. AOs are audited against a set of performance standards which Plant Export Operations have derived from the regulatory requirements described above.

AOs that do not meet the performance standards will be subject to sanctions, including increased audit frequency, additional training, and possible variation, suspension or revocation of appointment by the Delegate. In addition to providing business assurance to the department, AO audits provide feedback to improve both service delivery and training and instructional material.
Audit Program

Audits

AOs are subject to both periodic and unannounced audits by departmental auditors (auditors). Unannounced audits can be initiated by, but not limited to:

- serious or repeated non-compliance
- documentation anomalies
- anomalies in activity patterns or throughput
- overseas consignment rejections
- credible information received by the department
- convenience for auditor.

Audit type

An AO may receive either a compliance audit or a demonstration audit. Both the compliance and demonstration audit types can be performed either announced or unannounced and follow the same process (see section: Audit process). Additionally, demonstration audits will involve observation of an AO performing their export activities.

Compliance Audit

A compliance audit may take place either remotely or onsite at a registered establishment, a business office, a departmental office, or other location agreed to.

The AO’s documents are directly checked against the performance standards to determine whether the AO has been operating in accordance with departmental requirements and procedures. These documents and their findings will guide the interview between the auditor and the AO. An auditor may require an AO to demonstrate their skills and knowledge for one or more checklist items (for example, by demonstrating that the most current work instructions are in their possession, demonstrating knowledge of flow path inspection procedures and the like). Where the auditor is not satisfied with the initial response provided by the AO further clarification may be required to assess compliance. Where the auditor identifies multiple checklist items for the AO to demonstrate, the auditor has the discretion to make a compliance audit become a demonstration audit.

Demonstration Audit

A demonstration audit will require the AO to perform export activities for the job functions against which they are being audited, while the auditor assesses the AO’s compliance with the performance standards through documentation checks and observation. The auditor may ask the AO follow-up questions during the observation component of the audit if more thorough checking of the AO’s skills and knowledge is required to assess compliance with performance standards.

Audit Prerequisite (Activity)

Only active AOs can receive an audit. Where an audit falls due for an AO who is not active (inactive), their audit will be scheduled for the following quarter. This policy continues to apply unless an AO has been inactive for twelve months or more. AOs who are inactive for twelve months will be referred to the Authorised Officer Program (AOP).

The Audit Process

Initial contact

AOs will be contacted by a departmental auditor to schedule periodic audits via the contact details they have provided to AOP and recorded in the Plant Exports Management System (PEMS). It is an AO’s responsibility to provide up to date contact details with the department. It is a condition of their appointment that AOs make themselves available for audit by the department. Unannounced
audits occur with little or no prior notice and therefore may not involve AOs receiving prior contact from a departmental auditor.

Upon being contacted by an auditor, an AO must make reasonable efforts to commit to an audit. AOs who avoid committing to an audit are failing to meet the terms and conditions of their appointment and obligations under plant export legislation may be referred to the Delegate and/or risk suspension or revocation (see section: Refer to PIAC/delegate).

Document check

During the documentation check, the auditor will review AO export documentation against the job functions being audited. For each of the job functions being audited, auditors will typically review three sets of export documentation, paying special attention to errors and anomalies. A number of these documents, and any errors and anomalies identified within, will be used in the interview component of the audit.

The audit of an AO will focus on one or more of the AO’s job functions. In instances where an AO has multiple job functions and not all can be audited by the auditor, the department will utilise a job function hierarchy to prioritise resources towards auditing more high risk job functions, such as those with more complex inspection and sampling techniques. This is in line with the department’s compliance model which targets higher assurance services to operations with higher risk of non-compliance.

Entry meeting

An entry meeting is used to outline the objectives, scope and process of the audit. During the entry meeting, the auditor will outline the scope of the audit (for example, whether the audit is a compliance or demonstration audit and which job functions are included) and the process that will be followed.

Interview and discussion

After reviewing an AO’s documentation, the auditor will have a discussion with the AO and, if a demonstration audit (see section Audit type), observe the AO conducting export activities. During the discussion, an AO’s skills and knowledge are checked against departmental performance standards (see section: Performance standards). Auditors may also take note of the AO’s attitude towards the department and that their actions are in accordance with the terms and conditions of appointment which may be considered when issuing Corrective Action Requests (CARs) and determining audit outcomes. An AO’s documents (those which were reviewed in the documentation check) are used as a reference when checking an AO’s skills and knowledge.

Demonstration

For demonstration audits, the auditor will ask the AO to perform export activities for the job functions against which they are being audited, while the auditor assesses the AO’s compliance with the performance standards through documentation checks and observation.

Exit meeting

The discussion concludes with an exit meeting. This time is used to present the audit findings, address non-compliance, issue CARs and explain any future actions to the AO.

Audit Schedule

AOs are scheduled for audit based on their appointed job functions and the result of the last audit.

AOs without protocol job functions

Newly appointed AOs who do not hold protocol job functions will be audited to the following schedule:

1. First audit: demonstration audit within 6 months of appointment.
2. Subsequent audits: either a compliance or demonstration audit, scheduled according to audit outcomes, at a minimum of one every 12 months.

Existing AOs who do not hold protocol job functions will have either a compliance or demonstration audit in line with their existing audit schedule, as per step 2 above. For AOs operating in seasonal industries, the timeframe for the audit may be adjusted to consider the length of the operating season by moving the audit earlier or later.

**AOs with Protocol job functions**

Newly appointed AOs with protocol job function, or existing AOs who become appointed for new protocol job functions will be audited to the following schedule:

1. First audit: demonstration audit covering the protocol job function, within the first season of that commodity.
2. Second audit: demonstration audit covering appointed job functions not addressed in the first audit. Scheduled according to the outcome of the first audit (see section: Audit timeframes).
3. Subsequent audit: demonstration audits prioritising job functions according to the department’s job function hierarchy, scheduled according to audit outcomes at a minimum of one every 12 months. This scheduling may be adjusted to take into consideration operating season and multiple audits may occur within one operating season where required.
4. New protocol job functions: AOs will return to the initial audit schedule (point 1) where they are appointed for a new protocol job function.

Existing AOs with protocol job functions will be subject to ongoing audits as per point 3 above unless they are appointed for new job functions.

These timeframes may be adjusted to accommodate the operating season, by moving the audit earlier or later.

AOs with protocol job functions will be subject to a demonstration audit in all of their periodic audits. These AOs may be subject to a compliance or a demonstration audit in the case of unannounced audits.

**Fees and Charges**

Compliance activities of AOs, including audits, follow up to CARs and mandatory training may be subject to a fee for service. Details of these charges can be found in the Charging guidelines on the department’s website.

**Performance Standards**

AOs are assessed for compliance against a set of performance standards. These performance standards are derived from relevant legislation, the Instrument of Appointment, the PEOM and instructional material, and are a tool to determine an AO’s compliance with these documents. The AO audit performance standards are contained in the Related materials.

The performance standards are organised into six groupings known as activities. The six activities are:

1. Legislation
2. Pre-inspection
3. Inspection of plants and plant products
4. Inspection of bulk vessels
5. Post-inspection
6. Horticulture Export protocol treatments.
Within each of these activities, related performance standards are further organised into checklist items. To ensure that AOs are assessed comprehensively and consistently, an AO audit covers all activities. The order in which the checklist items (and the performance standards contained within) are presented during an audit, follows the workflow of typical AO activities. Refer to the Related materials for the checklist items and performance standards covered during an AO audit.

Audit Outcomes

Determining an AO’s Compliance

During an audit, if an AO is found to be compliant against all of the applicable performance standards contained within a checklist item, then the checklist item is rated as ‘compliant’ (C). If the AO is found to be non-compliant against any of the applicable performance standards contained within a checklist item, then the checklist item is rated as ‘non-compliant’ (NC). Auditors will record details of all non-compliance found during an AO audit and collect supporting evidence to substantiate this finding.

If a checklist item doesn’t apply to an AO’s appointed job functions, then the checklist item is ‘not-rated’ (NR). For example, this may be a checklist item which specifically applies to the inspection of bulk vessels where an AO is not appointed for the inspection of bulk vessels.

Corrective Action Requests (CARs)

Where an AO is rated as ‘non-compliant’ against a performance standard, the auditor will issue a CAR. CARs will be issued for each non-compliant checklist item.

Each CAR will describe the identified non-compliance and may or may not detail the pathways through which the non-compliance can be satisfactorily addressed (closed out). Minor and major CARs require an AO to address non-compliance issues to prevent their recurrence. Critical CARs are considered so serious that traditional closeout pathways are insufficient and so the matter must be referred to AAG’s Program Integration, Assurance and Capability team (PIAC) or the Delegate to decide on future action. Additionally, the AO must acknowledge the CAR, including signing and either declaring that they accept or don’t accept the CAR.

CARs are categorised as either minor, major, or critical to reflect the seriousness of the underlying non-compliance and the threat it poses to departmental objectives. A major CAR will be given greater weight by auditors in determining the outcome of an audit (next audit timeframe, mandatory training, or referral to PIAC) than a minor CAR.

- A **minor non-compliance** is considered to be ‘an inadvertent action or contravention of departmental requirements that has not affected the export of compliant goods.’
- A **major non-compliance** is considered to be ‘a deliberate/inadvertent action or contravention of departmental requirements that results in a situation that has/may lead to the export of goods that are not export compliant’.
- A **critical non-compliance** is a contravention of departmental requirements so serious that an auditor judges traditional close-out pathways are insufficient, or which may impact on market access. A critical non-compliance is to be referred to PIAC, and potentially the Delegate, to decide on future action (see section: Refer to PIAC/delegate).

CARs are issued in writing by auditors immediately upon completing the audit. A timeframe for closing out a CAR must be specified by the auditor and be no longer than the below:

- 28 calendar days for minor CARs
- 14 calendar days for major CARs
- 7 calendar days for critical CARs.

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This is a CONTROLLED document. Any documents appearing in paper form are not controlled and should be checked against the IML version prior to use.
Prior to the ‘deadline for rectification’, and at the request of the manager, deadlines for rectification can be extended twice, each for a period equal to the original timeframe.

CARs can be closed out through one of four pathways:

- **Immediate**: Minor CARs may be closed out immediately. An auditor does not need to observe the AO addressing the non-compliance in practice to close out a minor CAR immediately. However, the auditor must be confident that the AO understands the non-compliance, and possesses the appropriate skills, knowledge, and tools to prevent a recurrence. To assist the AO to improve, the auditor may provide advice, clarify instructional materials, or direct the AO to instructional materials.

- **Later date**: All CARs may be closed out at a later date, after the non-compliance is observed to be addressed in practice. Where appropriate, this observation may occur remotely (for example, the AO may email evidence of their corrective action). The auditor must be confident the AO understands the non-compliance, and possesses the appropriate skills, knowledge, and tools to prevent a recurrence. To assist the AO to improve, the auditor may provide advice, clarify instructional materials, or direct the AO to instructional materials.

- **Mandatory training**: Mandatory training by a Plant Export Assessor (PEA) may be required if an auditor determines that an AO lacks the required skills or knowledge to prevent a recurrence of the non-compliance and is not confident that any assistance given (advice, clarification of instructional materials, or direction to instructional materials) is sufficient to prevent a recurrence (see section Mandatory training). The CAR will be closed out once training has been completed.

- **PIAC referral**: Critical CARs are only closed out by referral to PIAC. Once the auditor has referred the CAR to PIAC, the auditor is no longer responsible for responding to the AO’s non-compliance. PIAC will then either decide how to respond on a case-by-case basis; or refer the critical non-compliance to the Plant Export Operations branch and/or the delegate for sanctioning.

CARs that are not closed out after the two re-issues will be referred to PIAC to determine future action (see section Refer to PIAC/delegate).

**Mandatory Training**

Post-audit training may be conducted by a PEA following the issuance of a CAR, or where the Delegate considers it appropriate (see section: Refer to PIAC/delegate). This training will focus directly on the non-compliance found at audit and are subject to fee for service (see section: Fees and charges). The department will organise and prioritise these training sessions to minimise the risk of non-compliance whilst the AO continues to conduct inspections. An AO must make reasonable efforts to commit to mandatory training. AOs who avoid committing to mandatory training are failing to meet their obligations under the Act, and may be subject to variation, suspension or revocation of their appointment by the Delegate (see section: Variation, suspension or revocation of appointment by the Secretary).

**Audit Timeframes**

AOs who are issued CARs may have the timeframe for their next periodic audit reduced from 12 months to 6 or 3 months. A reduced timeframe allows the department to more closely monitor the AO’s performance, and to provide additional support to the AO. Next audit timeframes of 3 or 6 months may require rescheduling to within the same season to accommodate protocol job functions, which are heavily seasonal dependent. Table 1 details the relationship between the numbers of major and minor CARs issued and the timeframe for the AO’s next periodic audit.
### Table 1: Timeframes for an AO’s next audit

<table>
<thead>
<tr>
<th>Number of minor CARs issued</th>
<th>0</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of major CARs issued</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0</td>
<td>Next audit in 12 months/next season</td>
<td>Next audit in 12 months/next season</td>
<td>Next audit in 12 months/next season</td>
<td>Next audit in 6 months</td>
<td>Next audit in 3 months</td>
</tr>
<tr>
<td>1</td>
<td>Next audit in 6 months</td>
<td>Next audit in 6 months</td>
<td>Next audit in 3 months</td>
<td>Next audit in 3 months</td>
<td>Refer to PIAC</td>
</tr>
<tr>
<td>2</td>
<td>Next audit in 3 months</td>
<td>Refer to PIAC</td>
<td>Refer to PIAC</td>
<td>Refer to PIAC</td>
<td>Refer to PIAC</td>
</tr>
</tbody>
</table>

Any combination of CARs that exceed those in the table will default in a referral to PIAC.

### Audit Report

The auditor must prepare an audit report once the audit is complete and issue it to the AO within 10 working days.

An AO may be required to present previous audit report(s) when applying for reappointment.

### Refer to PIAC/Delegate

Where an auditor issues a critical CAR, the audit result along with the CAR will be referred to PIAC, who will determine how to escalate the issue. PIAC may refer the matter to the AOP, the Business Systems Program and/or the Delegate in the Plant Export Operations Branch to decide on future action. Instances where PIAC may refer the matter include where the:

- AO fails to meet their obligations under the plant export legislation (including avoiding audits)
- AO fails to meet the department’s terms and conditions of appointment
- AO has been intentionally non-compliant, fraudulent, or corrupt
- AO has been repeatedly non-compliant in related incidents
- CARs are not closed out to the satisfaction of the auditor/Delegate.

Future action to address the non-compliance and audit result is at the discretion of PIAC/Delegate, which may include, but is not limited to:

- downgrading the CAR
- a timeframe for the AO’s next periodic audit of 3 months
- mandatory training
- variation, suspension, or revocation of an authorised officer’s appointment by the delegate
- referral to the department’s Investigations and Enforcement program.

### Variation, Suspension or Revocation of Appointment by the Secretary

AO non-compliance may constitute grounds for the variation, suspension or revocation of an AO’s appointment. PIAC is to refer these matters to the Plant Export Operations branch for review and to facilitate a decision by the delegate. If the delegate is considering varying, suspending, or revoking an appointment they must provide a 14-day written notice of their intention to vary, suspend or
revoke an appointment to the AO, and the reasons. This notice must provide the AO with an opportunity to provide a submission in response to the proposed action outlining the reasons why their appointment should not be varied, suspended, or revoked. Following a submission, or a lack of submission, from the AO within 14 days of the notice, the delegate can then decide whether to vary, suspend, or revoke an appointment. If the delegate decides to vary, suspend or revoke an appointment, the AO will receive notice of the delegate’s final decision and the reasons for the decision.

The delegate may make a decision to vary, suspend or revoke an AO’s appointment without providing the AO with 14-day opportunity to respond. The delegate may take this approach if the delegate has determined that the need for taking the proposed action is serious and urgent.

An AO may seek review of any decision by the delegate to vary, suspend or revoke the appointment. If appropriate, an AO’s continuing appointment may be subject to additional conditions. A failure to comply with these conditions could result in variation, suspension, or revocation of an appointment, or civil or criminal penalties.

**Record keeping**

The authorised officers and the department must retain documentation in relation to audits for a period of at least 2 years.

**Related Materials**

The following related material is available on the department’s website:

- Plant and Plant Products Authorised Officers webpage
- Department of Agriculture, Water and the Environment Charging Guidelines
- Work Instruction: Writing audit reports
- Plant Export Operations Manual:
  - Guideline: Audit of plant export operations
  - Reference: User guide - Plant exports compliance, approval and running records user guide
  - Reference: Table of authorised officer job functions
  - Reference: Table of horticulture protocol markets
  - Guideline: Inspection of horticulture for export
  - Guideline: Inspection of prescribed grain and plant products
  - Guideline: Inspection of hay and straw for export
  - Guideline: Inspection of forest products

WHS material is available on the Instructional Material Library for departmental AOs.

**Contact information**

- Audit and Assurance Group: AuditServices@awe.gov.au

**Document information**

The following table contains administrative metadata.

<table>
<thead>
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<th>Instructional Material Library document ID</th>
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<td>IMLS-9-7665</td>
<td>Director, Business Systems Program</td>
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Version history

The following table details the published date and amendment details for this document.

<table>
<thead>
<tr>
<th>Version</th>
<th>Date</th>
<th>Amendment details</th>
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<tr>
<td>1</td>
<td>28/03/2021</td>
<td>First publication of this guideline.</td>
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